Information about Whistleblowing system

1. Preambulum

WHC Family Kisgyermekkel Otthon Lévők Szövetkezete *(registered seat: 8912 Nagypáli, hrsz. 035/2.; company registration number: 20-02-050421; tax number: 27452895-2-20; the "**Company**")* operates an internal whistleblowing system in accordance with the terms of Act XXV of 2023 on Complaints, Whistleblowing and Reporting Abuses of Public Interest *(the "**Whistleblower Act**")*.

*The whistleblowing system operated by the Company hereinafter referred to as the "**Whistleblowing System**"; a complaint/notification submitted via the Whistleblowing System hereinafter the "**Report**"; a person who makes a Report to the Whistleblowing System hereinafter referred to as the "**Whistleblower**".*

2. What can be reported to the Whistleblowing System?

2.1. Information about illegal or suspected illegal acts or omissions, or other abuse – including, but not limited to cases involving corruption or employee misconduct – can be reported to the Whistleblowing System.

2.2. **Reports of data protection violations or personal data breaches should primarily be submitted to adatvedelem@whc-group.com and should fall within the competence of the Company's data protection officer and data protection lead. Please send such reports to adatvedelem@whc-group.com and whcdpo@clvpartners.com.**

2.3. If the Company establishes rules of conduct for its employees that protect the public interest or overriding private interests, violations of these rules may be reported to the Whistleblowing System.

2.4. In view of the fact that the Company also fulfils its obligation to establish a complaint-handling system pursuant to Section 28 (1) of Act CVIII of 2023 through the Whistleblowing System, reports *concerning social responsibility and environmental risks, as well as breaches of obligations relating to social responsibility or environmental protection arising from the economic activities of the Company, its subsidiaries, or its direct or indirect suppliers (hereinafter: '**ESG complaint**')* may also be submitted via the Whistleblowing System.

3. Who is entitled to submit a Report to the Whistleblowing System?

3.1. The following persons are entitled to submit a Report to the Whistleblowing System:

3.1.1. a person employed by the Company (including, without limitation, temporary agency workers loaned by to company to a user enterprise),

3.1.2. former employees of the Company, and

3.1.3. a person who wishes to establish an employment relationship with the Company and for whom the procedure for the establishment of such a relationship has been initiated.

3.1.4. The sole trader or the individual company which/with which:

- has a contractual relationship with the Company, or
- the procedure to establish such a relationship has been initiated, or
- such relationship with the Company has already ceased.

3.1.5. The person holding an equity interest and the member of the administrative, management or supervisory body of the Company, including a non-executive director, who/with whom:

- has such a legal relationship with the Company, or
- the procedure to establish such a relationship has started, or
- such legal relationship with the Company has ceased.

3.1.6. A person under the supervision and control of a contractor, subcontractor, supplier or agent who/with whom:

- has a contractual relationship with the Company, or
- the procedure to establish such a relationship has been initiated, or
- such relationship with the Company has already ceased.

3.1.7. The trainee and volunteer who/with whom:

- has such a legal relationship with the Company, or
- the procedure to establish such a relationship has started, or
- such legal relationship with the Company has ceased.

3.1.8. Any further natural person: if the Report is not submitted by the persons listed in Sections 3.1.1–3.1.7 above, the Company shall decide, at its own discretion, whether to investigate the Report or to refrain from conducting an investigation, except for ESG complaints, which the Company shall investigate in all cases.

4. How to submit a Report?

4.1. The Company has appointed Dr. Beáta Kalocsay, a whistleblower protection lawyer *("**Whistleblower Protection Lawyer**")* to receive and handle the Reports.

4.2. The Whistleblower Protection Lawyer will receive Reports in the following ways:

- ✓ **Electronically by using the abuse reporting form *("Form")* available at the "Whistleblowing" section of www.whc.hu;**

  Only the Whistleblower Protection Lawyer has access to the information submitted via the Form.

- ✓ **By post to "Dr. Kalocsay Beáta" 9022 Győr, Bisinger sétány 2. II/2;**

- ✓ **After prior arrangement of an appointment, in person, at the following address: 9022 Győr, Bisinger sétány 2. II/2.**

  Appointments can be made by e-mail at bejelentes@kalocsaylegal.hu or by phone on Wednesdays between 10-13 at +36204101162.

5. Rules governing the reception of Reports

5.1. The Whistleblower Protection Lawyer shall take the following measures in respect of a verbal Report (made in person):

5.1.1. record the personal data in a durable and retrievable form after providing information to the Reporter in accordance with the effective data protection regulations, or

5.1.2. record the Report in a written form and - with the possibility to verify, correct and accept it by signature - provide a copy to the Whistleblower. The Whistleblower Protection Lawyer shall keep an accurate written record of the verbal Report.

5.2. In the case of a verbal Report, the Whistleblower Protection Lawyer must draw the Whistleblower's attention to the consequences of making a Report in bad faith, to the procedural rules for investigating the report and to the fact that his or her identity will be kept confidential at all stages of the investigation.

5.3. The Whistleblower Protection Lawyer must confirm the submission of the written Report (by post or by using the Form) to the Whistleblower within seven days of receipt of the written Report made in the Whistleblowing System and must provide the Whistleblower with general information on the procedural and data management rules under the Whistleblowing Act.

6. Forwarding the Reports to the Company

6.1. The Whistleblower Protection Lawyer **will send to the Company solely an extract of the Report containing no data that would allow the identification of the Whistleblower**, unless the Whistleblower has given prior written consent to the transfer of his/her personal data.

7. Investigation of the Report

7.1. The natural or legal person concerned by the Report will be informed in detail about the Report and the rules on the processing of their personal data at the start of the investigation. The person concerned by the Report may express his or her views on the Report through a legal representative and provide evidence in support of those views. Information under this point may exceptionally be provided at a later stage in duly justified cases where immediate information would threaten the investigation.

7.2. The time limit for the investigation of a Report shall not exceed 30 days from the date of receipt of the Report - this time limit may be extended in particularly justified cases, with simultaneous information to the Whistleblower. The Whistleblower will then be informed of the expected date of the investigation and the reasons for the extension. In this case, the time limit for the investigation of the Report shall not exceed three months.

7.3. During the investigation, the Whistleblower Protection lawyer will keep in contact with the Whistleblower and may ask the Whistleblower to supplement or clarify the Report, to clarify the facts of the case, and to provide additional information.

7.4. The Whistleblower Protection Lawyer shall inform the whistleblower in writing of the investigation or non-investigation of the report and the reasons for the non-investigation, the outcome of the investigation of the report, and the measure(s) taken or planned.

8. When can the investigation of a Report be waived?

8.1. The investigation of a Report may be waived in the following cases:

8.1.1. the Report was made by an unidentified Whistleblower;

8.1.2. the Report was not submitted by any of the persons listed in Sections 3.1.1–3.1.7 above, and the Report does not qualify as an ESG complaint;

8.1.3. a repeated Report by the same Whistleblower with the same content as the previous Report, or

8.1.4. the harm to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the person concerned resulting from the investigation of the Report;

8.1.5. the Report falls under a different procedural framework (e.g. an employment-law or a data protection related Report), and its investigation is not mandatory under the Whistleblower Act.

9. Rules on bad faith reporting

9.1. If it has become obvious that the Whistleblower communicated false information in bad faith and

9.1.1. there are indications that a criminal offence or infringement has been committed, personal data must be handed over to the authority or person entitled for the procedure,

9.1.2. there are reasonable grounds for believing that the Whistleblower caused unlawful damage or other legal harm to another person, his or her personal data must be disclosed at the request of the body or person entitled to initiate or conduct the proceedings.

Privacy notice

WHC Family Kisgyermekkel Otthon Lévők Szövetkezete *(registered seat: 8912 Nagypáli, hrsz. 035/2; the "**Company**"),* as the data controller, processes personal data in connection with the Reports received via the Whistleblowing System, in accordance with the provisions of Regulation 2016/679 of the European Parliament and of the Council *(hereinafter "**GDPR**").*

Purpose of the processing:	To investigate the Report received via the Whistleblowing System and remedy or terminate the conduct that is the subject of the Report
Data subjects:	✓ the Whistleblower, ✓ the person whose conduct or omission gave rise to the Report, ✓ the person who may have material information about the matters contained in the Report
Scope of personal data processed:	The Whistleblower's name, telephone number, e-mail address, job position, and any other personal data indicated by the Whistleblower in the Report. The name, contact details, job position or other contractual role of the person concerned by the Report. The Controller does not collect personal data that are clearly irrelevant for handling the Report, and if such data are collected inadvertently, they shall be deleted without delay.
Legal basis for processing:	Legal obligation (Article 6 (1) (c) GDPR), in case the Company is obliged to investigate the Report under Act XXV of 2023, as well as in the case of Complaints investigated pursuant to Section 28 (1)–(2) of Act CVIII of 2023. Legitimate interest of the Controller (Article 6(1)(f) GDPR): If the investigation of the Report is not mandatory but is carried out based on the Company's individual discretion, the legal basis for processing is the Company's legitimate interest in investigating the report and ensuring the integrity and lawfulness of its operations. The Whistleblower consents to the processing of Personal Data (Article 6(1)(a) GDPR): In the acknowledgement of receipt of the Report, the Whistleblower Protection Lawyer requests the Whistleblower to declare whether they consent to their identity being disclosed to others to the extent necessary for the successful conduct of the procedure. The processing of Personal Data is necessary for the purposes of the legitimate interests pursued by a third party (Article 6(1)(f) GDPR): The processing of personal data relating to the person concerned by the Report and any other person identified during the investigation is necessary for the successful completion of the investigation and for maintaining contact.
Duration of processing:	1 year from the submission of the Report. Personal data not necessary for the investigation will be deleted by the Company without delay. In the case of an ESG complaint, the Company is required to retain the outcome of the complaint-handling procedure for 5 years following the conclusion of the procedure.
Persons entitled to access the data	Only those persons whose access is indispensable for the investigation and processing of the Report may have access to the personal data processed by the Company in connection with the Reports. Except in the case of a bad faith report, the personal data of the Whistleblower may be disclosed only to the body competent to conduct the proceedings initiated on the basis of the Report, if that body is entitled to process the data by law or if the Whistleblower has consented to the disclosure of the data.
Data processors:	WHC Holding Kft. *(registered seat: 8900 Zalaegerszeg, Ady E. u. 2.)* WHC Kft. *(registered seat: 8900 Zalaegerszeg, Ady Endre utca 2.)* Netrix Informatikai Kft. *(registered seat: 1055 Budapest, Falk Miksa utca 12 fe. 2.)* Microsoft Corporation *(Microsoft Way. Redmond, WA 98052- 7329, USA)*
With regard to Reports, the Whistleblower Protection Lawyer is an independent data controller, whose Privacy Notice is available at the following link: ***https://kalocsaylegal.hu/wp-content/uploads/2023/09/Adatvedelem.pdf***	

Rights of the data subjects:

The data subject may exercise his or her rights in relation to the processing carried out by the Company in the following ways:

- by post to the Company's registered seat; or
- by e-mail to adatvedelem@whc-group.com.

Data Protection Lead of the Company: Szabó Flóra

The Data Subject may exercise the above-mentioned rights against the Company. Requests submitted under this section may be addressed to, and lodged with, the Company.

The Company shall inform the data subject of the measures taken in response to the request within 1 month at the latest, or, if additional information is required to ensure the exercise of the rights, the Controller will promptly contact the Data Subject for the purpose of handling the request, by e-mail or telephone (preferably using the same means of communication as the one used by the Data Subject.

Right of access: the data subject may request information from the Company about the purposes for which and the means by which his/her personal data are processed, to whom they are disclosed, and may request a copy of the data stored by the Company. *(In exercising the right to information and access under the Whistleblower Act, the personal data of the Whistleblower as the data subject, may not be disclosed to the person requesting the information.)*

Right to rectification: the data subject may request the Company to amend or supplement the personal data recorded.

Right to erasure: The data subject has the right to request that the Company erase personal data relating to him or her where (i) the data are no longer necessary for the purposes for which they were collected or otherwise processed; (ii) the data subject withdraws his or her consent and there is no other legal basis for the processing; (iii) the data subject objects to the processing and there are no overriding legitimate grounds for the processing; (iv) the data have been processed unlawfully; or (v) the data must be erased in order to comply with a legal obligation imposed on the Company.

Right to restriction of processing: The data subject shall have the right to obtain from the Company restriction of processing where one of the following applies: (i) the accuracy of the personal data is contested by the data subject, for a period enabling the Company to verify the accuracy of the personal data; (ii) the processing is unlawful and the data subject opposes the erasure of the data and instead requests the restriction of its use; (iii) the Company no longer needs the data for the purposes of processing, but the data subject requires the data for the establishment, exercise or defense of legal claims; or (iv) the data subject has objected to the processing (in which case the restriction applies for a period of time until it is established whether the Company's legitimate grounds override the data subject's legitimate grounds).

Right to withdrawal of consent and the right to object: If the Company processes Personal Data on the basis of the Data Subject's explicit request and consent, the Data Subject is entitled to withdraw the consent at any time. In such a case, the Company is obliged to delete the Personal Data relating to the Data Subject without delay.

The data subject has the right to object at any time, on grounds relating to his or her particular situation, to the processing of his or her personal data necessary for the purposes of the legitimate interests pursued by the Company or a third party. In such cases, the Company may no longer process the data, unless the Company proves that the processing is justified by compelling legitimate grounds which override the interests, rights and freedoms of the data subject or are related to the establishment, exercise or defense of legal claims.

Right to redress: If the data subject considers that the Company has violated the applicable data protection law, he or she may contact the Company using the contact details provided in this notice, and may also lodge a complaint with the National Authority for Data Protection and Freedom of Information *(address: 1055 Budapest, Falk Miksa u. 9-11, postal address: 1363 Budapest, Pf. 9.; e-mail: ugyfelszolgalat@naih.hu; phone: +36-1-391-1400, +36 (30) 683-5969, +36 (30) 549-6838; website: http://www.naih.hu)*. The data subject also has the right to seek legal redress in court, in which case the data subject may choose to bring the matter before the courts of the place of his/her residence/domicile or the seat of the Company. If the court grants the request, the Controller shall delete the Data Subject's personal data within 3 days from receiving the final judgment.